Panaji, 5th January, 1989 (Pausa 15, 1910)

## OFFICIAL

# GAZETTE

## GOVERNMENT OF GOA

#### GOVERNMENT OF GOA

Law (Legal and Legislative Affairs) Department

#### Notification

10-3-88/LA (Part),

The Customs and Central Excises Laws (Amendment) Act, 1988 (Central Act 29 of 1988) which was passed by Parliament and assented to by the President of India on 18-5-1988 and published in the Gazette of India, Extraordinary, Part II, Section 1, dated 19-5-1988 is hereby republished for general information of the public.

P. V. Kadnekar, Under Secretary (Drafting).

Panaji, 22nd November, 1988.

The Customs and Central Laws (Amendment) Act, 1988

#### AN

#### ACT

further to amend the Customs Act, 1962, the Central Excises and Salt Act, 1944 and the Customs and Excise Revenues Appellate Tribunal Act, 1986.

Be it enacted by Parliament in the Thirty-ninth Year of the Republic of India as follows:—

#### CHAPTER I

#### Preliminary

- 1. Short title and commencement. (1) This Act may be called the Customs and Central Excises Laws (Amendment) Act, 1988.
- (2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

#### CHAPTER II

#### Amendments to the Customs Act, 1962

2. Amendment of section 3.—In section 3 of the Customs Act, 1962 (hereafter in this Chapter referred to as the

Customs Act), clause (a) shall be relettered as clause (aa), and before clause (aa) as so re-lettered, the following clause shall be inserted, namely:—

- "(a) Principal Collectors of Customs;".
- 3. Amendment of section 28A.—Section 28A of the Customs Act shall be renumbered as sub-section (1) thereof, and after sub-section (1) as so renumbered, the following sub-section shall be inserted, namely:—
  - "(2) Where any notification under sub-section (1) in respect of any goods has been issued, the whole of the duty paid on such goods, or, as the case may be, the duty paid in excess of that payable on such goods, which would not have been paid if the said notification had been in force, shall be refunded in accordance with the said notification:

Provided that the person claiming the refund of such duty or, as the case may be, excess duty, makes an application in this behalf to the Assistant Collector of Customs before the expiry of six months from the date of issue of the said notification and proves to the satisfaction of the Assistant Collector of Customs that the incidence of such duty had not been passed on to any other person."

- 4. Amendment of section 129D.—In section 129D of the Customs Act, after sub-section (4), the following sub-section shall be inserted, namely:—
  - "(5) The provisions of this section shall not apply to any decision or order in which the determination of any question having a relation to the rate of duty or to the value of goods for the purposes of assessment of any duty is in issue or is one of the points in issue.

Explanation. — For the purposes of this subsection, the determination of a rate of duty in relation to any goods or valuation of any goods for the purposes of assessment of duty includes the determination of a question —

(a) relating to the rate of duty for the time being in force, whether under the Customs Tariff Act, 1975 or under any other Central Act providing for the levy and collection of any duty of customs, in relation to any goods on or after the 28th day of February, 1986; or

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- (b) relating to the value of goods for the purposes of assessment of any duty in cases where the assessment is made on or after the 28th day of February, 1986; or
- (c) whether any goods fall under a particular heading or subheading of the First Schedule or the Second Schedule to the Customs Tariff Act, 1975, or that any goods are or not covered by a particular notification or order issued by the Central Government granting total or partial exemption from duty; or

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- (d) whether the value of any goods for the purposes of assessment of duty shall be enhanced or reduced by the addition or reduction of the amounts in respect of such matters as are specifically provided in this Act.".
- 5. Insertion of new section 129DA.—After section 129D of the Customs Act, the following section shall be inserted, namely:—
  - '129DA. Powers of revision of Board or Collector of Customs in certain cases. (1) The Board may, of its own motion or on the application of any aggrieved person or otherwise, call for and examine the record of any proceeding in which a Collector of Customs has passed any decision or order [not being a decision or order passed under sub-section (2) of this section] of the nature referred to in sub-section (5) of section 129D for the purpose of satisfying itself as to the correctness, legality or propriety of such decision or order and may pass such order thereon as it thinks fit.
  - (2) The Collector of Customs may, of his own motion or on the application of any aggrieved person or otherwise, call for and examine the record of any proceeding in which an adjudicating authority subordinate to him as passed any decision or order of the nature referred to in subsection (5) of section 129D for the purpose of satisfying himself as to the correctness, legality or propriety of such decision or order and may pass such order thereon as he thinks fit.
  - (3) (a) No decision or order under this section shall be made so as to prejudicially affect any person unless such person is given a reasonable opportunity of making representation and if, he so desires, of being heard in his defence.
  - (b) Where the Board or, as the case may be, the Collector of Customs is of the opinion that any duty has not been levied or has been short-levied or short-paid or erroneously refunded, no order requiring the affected person to pay any duty not levied or paid, short-levied or short-paid or erroneously refunded shall be passed under this section unless such person is given notice within the time limit specified in section 28 to show cause against the proposed order.
  - (4) No proceedings shall be initiated under subsection (1) or sub-section (2) in respect of any decision or order after the expiry of a period of six months from the date of communication of such decision or order:

Provided that in respect of any decision or order passed before the commencement of the Customs and Central Excises Laws (Amendment) Act, 1988, the provisions of this sub-section shall have effect as if for the words "six months", the words "one year" were substituted.

(5) Any person aggrieved by any decision or order passed under subsection (1) of sub-section (2) may appeal to the Customs and Excise Revenue Appellate Tribunal established under section 3 of the Customs and Excise Revenues Appellate Tribunal Act, 1986, against such decision or order.'.

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- 6. Insertion of new section 138C. After section 138B of the Customs Act, the following section shall be inserted, namely:
  - '138C. Admissibility of micro films, facsimile copies of documents and computer print outs as documents and as evidence.— (1) Notwithstanding anything contained in any other law for the time being in force,—
    - (a) a micro film of a document or the reproduction of the image or images embodied in such micro film (whether enlarged or not); or
      - (b) a facsimile copy of a document; or
    - (c) a statement contained in a document and included in a printed material produced by a computer (hereinafter referred to as a "computer print out"), if the conditions mentioned in sub-section (2) and the other provisions contained in this section are satisfied in relation to the statement and the computer in question,

shall be deemed to be also a document for the purposes of this Act and the rules made thereunder and shall be admissible in any proceedings thereunder, without further proof or production of the original, as evidence of any contents of the original or of any fact stated therein of which direct evidence would be admissible.

- (2) The conditions referred to in sub-section (1) in respect of a computer print out shall be the following, namely:—
  - (a) the computer print out containing the statement was produced by the computer during the period over which the computer was used regularly to store or process information for the purposes of any activities regularly carried on over that period by the person having lawful control over the use of the computer;
  - (b) during the said period, there was regularly supplied to the computer in the ordinary course of the said activities, information of the kind contained in the statement or of the kind from which the information so contained is derived;
  - (c) throughout the material part of the said period, the computer was operating properly or, if not, then any respect in which it was not operating properly or was out of operation during that part of that period was not such as to affect the production of the document or the accuracy of the contents; and

- (d) the information contained in the statement reproduces or is derived from information supplied to the computer in the ordinary course of the said activities.
- (3) Where over any period, the function of storing or processing information for the purposes of any activities regularly carried on over that period as mentioned in clause (a) of sub-section (2) was regularly performed by computers, whether—
  - (a) by a combination of computers operating over that period; or
  - (a) by different computers operating in succession over that period; or
  - (c) by different combinations of computers operating in succession over that period; or
  - (d) in any other manner involving the successive operation over that period, in whatever order, of one or more computers and one or more combinations of computers,

all the computers used for that purpose during that period shall be treated for the purposes of this section as constituting a single computer; and references in this section to a computer shall be construed accordingly.

- (4) In any proceedings under this Act and the rules made thereunder where it is desired to give a statement in evidence by virtue of this section, a certificate doing any of the following things, that is to say,—
  - (a) identifying the document containing the statement and describing the manner in which it was produced;
  - (b) giving such particulars of any device involved in the production of that document as may be appropriate for the purpose of showing that the document was produced by a computer;
  - (c) dealing with any of the matters to which the conditions mentioned in sub-section (2) relate,

and purporting to be signed by a person occupying a responsible official position in relation to the operation of the relevant device or the management of the relevant activities (whichever is appropriate) shall be evidence of any matter stated in the certificate; and for the purposes of this sub-section it shall be sufficient for a matter to be stated to the best of the knowledge and belief of the person stating it.

- (5) For the purposes of this section, —
- (a) information shall be taken to be supplied to a computer if it is supplied thereto in any appropriate form and whether it is so supplied directly or (with or without human intervention) by means of any appropriate equipment;
- (b) whether in the course of activities carried on by any official, information is supplied with a view to its being stored or processed for the purposes of those activities by a computer operated otherwise than in the course of those activities, that information, if duly supplied to that computer, shall be taken

- to be supplied to it in the course of those activities:
- (c) a document shall be taken to have been produced by a computer whether it was produced by it directly or (with or without human intervention) by means of any appropriate equipment.

Explanation. — For the purposes of this section, —

- (a) "computer" means any device that receives, stores and processes data, applying stipulated processes to the information and supplying results of these processes; and
- (b) any reference to information being derived from other information shall be a reference to its being derived therefrom by calculation, comparison or any other process.'.
- 7. Amendment of section 152. In section 152 of the Customs Act, in clause (a), for the words "a Collector of Customs", the words "a Principal Collector of Customs or a Collector of Customs" shall be substituted.
- 8. Amendment of section 159.—In section 159 of the Customs Act, after the figures "25,", the figures and letter "28A", shall be inserted.

#### CHAPTER III

#### Amendments to the Central Excises and Salt Act, 1944

- 9. Insertion of new section 5A After section 5 of the Central Excises and Salt Act, 1944 (hereafter in this Chapter referred to as the Central Excises Act), the following section shall be inserted, namely:—
  - '5A. Power to grant exemption from duty of excise.—(1) If the Central Government is satisfied that it is necessary in the public interest so to do, it may, by notification in the Official Gazette, exempt generally either absolutely or subject to such conditions (to be fulfilled before or after removal) as may be specified in the notification, excisable goods of any specified description from the whole or any part of the duty of excise leviable thereon:

Provided that, unless specifically provided in such notification, no exemption therein shall apply to excisable goods which are produced or manufactured—

- (i) in a free trade zone and brought to any other place in India; or
- (ii) by a hundred per cent export-oriented undertaking and allowed to be sold in India.

Explanation.—In this proviso, "free trade zone" and "hundred per cent export-oriented undertaking" shall have the same meanings as in Explanation 2 to sub-section (1) of section 3.

(2) If the Central Government is satisfied that it is necessary in the public interest so to do, it may, by special order in each case, exempt from the payment of duty of excise, under circumstances of an exceptional nature to be stated in such order, any excisable goods on which duty of excise is leviable.

(3) An exemption under sub-section (1) or sub-section (2) in respect of any excisable goods from any part of the duty of excise leviable thereon (the duty of excise leviable thereon being hereinafter referred to as the statutory duty) may be granted by providing for the levy of a duty on such goods at a rate expressed in a form or method different from the form or method in which the statutory duty is leviable and any exemption granted in relation to any excisable goods in the manner provided in this sub-section shall have effect subject to the condition that the duty of excise chargeable on such goods shall in no case exceed the statutory duty.

Explanation.— "Form or method", in relation to a rate of duty of excise means the basis, namely, valuation, weight, number, length, area, volume or other measure with reference to which the duty is leviable.

- (4) Every notification issued under sub-rule (1), and every order made under sub-rule (2), of rule 8 of the Central Excise Rules, 1944, and in force immediately before the commencement of the Customs and Central Excises Laws (Amendment) Act, 1988 shall be deemed to have been issued or made under the provisions of this section and shall continue to have the same force and effect after such commencement until it is amended, varied, rescinded or superseded under the provisions of this section.'.
- 10. Amendment of section 11C.—Section 11C of the Central Excises Act shall be renumbered as sub-section (1) thereof, and after sub-section (1) as so renumbered, the following sub-section shall be inserted, namely:—
  - "(2) Where any notification under sub-section (1) in respect of any goods has been issued, the whole of the duty of excise paid on such goods, or, as the case may be, the duty of excise paid in excess of that payable on such goods, which would not have been paid if the said notification had been in force shall be refunded in accordance with the said notification:

Providedt hat the person claiming the refund of such duty or, as the case may be, excess duty, makes an application in this behalf to the Assistant Collector of Central Excise before the expiry of six months from the date of issue of the said notification and proves to the satisfaction of the Assistant Collector of Central Excise that the incidence of such duty had not been passed on to any other person.".

- 11. Amendment of section 35E. In section 35E of the Central Excises Act, after sub-section (4), the following sub-section shall be inserted, namely:
  - "(5) The provisions of this section shall not apply to any decision or order in which the determination of any question having a relation to the rate of duty of excise or to the value of goods for the purposes of assessment of any duty is in issue or is one of the points in issue.

Explanation. — For the purposes of this sub--section, the determination of a rate of duty in relation to any goods or valuation of any goods for the purposes of assessment of duty includes the determination of a question—

(a) relating to the rate of duty of excise for the time being in force, whether under the Central Excise Tariff Act, 1985 or under any other Central Act providing for the levy and collection of any duty of excise, in relation to any goods on or after the 28th day of February, 1986; or

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- (b) relating to the value of goods for the purposes of assessment of any duty of excise in cases where the assessment is made on or after the 28th day of Februray, 1986; or
- (c) whether any goods are excisable goods or whether the rate of duty of excise on any goods is nil; or
- (d) whether any goods fall under a particular heading or sub-heading of the Schedule to the Central Excise Tariff Act, 1985, or the Additional Duties of Excise (Goods of Special Importance) Act, 1957 or the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978, or that any goods are or not covered by a Particular notification or order issued by the Central Government or the Board, as the case may be, granting total or partial exemption from duty; or

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40 of 1978.

- (e) whether the value of any goods for the purposes of assessment of duty of excise shall be enhanced or reduced by the addition or reduction of the amounts in respect of such matters as are specifically provided in this Act.".
- 12. Insertion of new section 35EA. After section 35E of the Central Excises Act, the following section shall be inserted, namely:—
  - 35EA. Powers of revision of Board or Collector of Central Excise in certain cases.— (1) The Board may, of its own motion or on the application of any aggrieved person or otherwise, call for and examine the record of any proceeding in which a Collector of Central Excise has passed any decision or order [not being a decision or order passed under sub-section (2) of this section] of the nature referred to in sub-section (5) of section 35E for the purpose of satisfying itself as to correctness, legality or propriety of such decision or order and may pass such order thereon as it thinks fit.
  - (2) The Collector of Central Excise may, of his own motion or on the application of any aggrieved person or otherwise, call for and examine the record of any proceeding in which an adjudicating authority subordinate to him has pased any decision or order of the nature referred to in sub-section (5) of section 35E for the purpose of satisfying himself as to the correctness, legality or propriety of such decision or order and may pass such order thereon as he thinks fit.

- (3) (a) No decision or order under this section shall be made so as to prejudicially affect any person unless such person is given a reasonable opportunity of making representation and if, he so desires of being heard in his defence.
- (b) Where the Board or, as the case may be, the Collector of Central Excise is of the opinion that any duty of excise has not been levied or has been short-levied or short-paid or erroneously refunded, no order requiring the affected person to pay any duty not levied or paid, short-levied or short-paid or erroneously refunded shall be passed under this section unless such person is given notice within the time limit specified in section 11A to show cause against the proposed order.
- (4) No proceedings shall be initiated under sub-section (1) or sub-section (2) in respect of any decision or order after the expiry of a period of six months from the date of communication of such decision or order:

Provided that in respect of any decision or order passed before the commencement of the Customs and Central Excises Laws (Amendment) Act, 1988, the provisions of this sub-section shall have effect as if for the words "six months", the words "one year" were substituted.

- (5) Any person aggrieved by any decision or order passed under subsection (1) or sub-section (2) may appeal to the Customs and Excise Revenues Appellate Tribunal established under section 3 of the Customs and Excise Revenues Appellate Tribunal Act, 1986, against such decision or 62 of 1986 order.'.
- 13. Insertion of new section 36B.—In Chapter VIB of the Central Excises Act, after section 36A, the following section shall be inserted, namely:—
  - '36B. Admissibility of micro films, facsimile copies of documents and computer print outs as documents and as evidence.— (1) Notwithstanding anything contained in any other law for the time being in force,—
    - (a) a micro film of a document or the reproduction of the image or images embodied in such micro film (whether enlarged or not); or
      - (b) a facsimile copy of a document; or
    - (c) a statement contained in a document and included in a printed material produced by a computer (hereinafter referred to as a "computer print out"), if the conditions mentioned in sub-section (2) and the other provisions contained in this section are satisfied in relation to the statement and the computer in question,

shall be deemed to be also a document for the purposes of this Act and the rules made thereunder and shall be admissible in any proceedings thereunder, without further proof or production of the original, as evidence of any contents of the original or of any fact stated therein of which direct evidence would be admissible.

- (2) The conditions referred to in sub-section (1) in respect of a computer print out shall be the following, namely:—
  - (a) the computer print out containing the statement was produced by the computer during the period over which the computer was used regularly to store or process information for the purposes of any activities regularly carried on over that period by the person having lawful control over the use of the computer;
  - (b) during the said period, there was regularly supplied to the computer in the ordinary course of the said activities, information of the kind contained in the statement or of the kind from which the information so contained is derived;
  - (c) throughout the material part of the said period, the computer was operating properly or, if not, then any respect in which it was not operating properly or was out of operation during that part of that period was not such as to affect the production of the document or the accuracy of the contents; and
  - (d) the information contained in the statement reproduces or is derived from information supplied to the computer in the ordinary course of the said activities.
- (3) Where over any period, the function of storing or processing information for the purposes of any activities regularly carried on over that period as mentioned in clause (a) of sub-section (2) was regularly performed by computers, whether—
  - (a) by a combination of computers operating over that period; or
  - (b) by different computers operating in succession over that period; or
  - (c) by different combinations of computers operating in succession over that period; or
  - (d) in any other manner involving the successive operation over that period, in whatever order, of one or more computers and one or more combinations of computers,
- all the computers used for that purpose during that period shall be treated for the purposes of this section as constituting a single computer; and references in this section to a computer shall be construed accordingly.
- (4) In any proceedings under this Act and the rules made thereunder where it is desired to give a statement in evidence by virtue of this section, a certificate doing any of the following things, that is to say,—
  - (a) identifying the document containing the statement and describing the manner in which it was produced;
  - (b) giving such particulars of any device involved in the production of that document as may be appropriate for the purpose of showing that the document was produced by a computer;
  - (c) dealing with any of the matters to which the conditions mentioned in sub-section (2) relate,

and purporting to be signed by a person occupying a responsible official position in relation to the operation of the relevant device or the management of the relevant activities (whichever is appropriate) shall be evidence of any matter stated in the certificate; and for the purposes of this sub-section it shall be sufficient for a matter to be stated to the best of the knowledge and belief of the person stating it.

- (5) For the purposes of this section, —
- (a) information shall be taken to be supplied to a computer if it is supplied thereto in any appropriate form and whether it is so supplied directly or (with or without human intervention) by means of any appropriate equipment;
- (b) whether in the course of activities carried on by any official, information is supplied with a view to its being stored or processed for the purposes of those activities by a computer operated otherwise than in the course of those activities, that information, if duly supplied to that computer, shall be taken to be supplied to it in the course of those activities;
- (c) a document shall be taken to have been produced by a computer whether it was produced by it directly or (with or without human intervention) by means of any appropriate equipment.

Explanation. — For the purposes of this section, —

- (a) "computer" means any device that receives, stores and processes data, applying stipulated processes to the information and supplying results of these processes; and
- (b) any reference to information being derived from other information shall be a reference to its being derived therefrom by calculation, comparison or any other process.'.
- 14. Amendment of section 37A.—In section 37A of the Central Excises Act, in clause (a), for the words "a Collector of Central Excise", the words "a Principal Collector of Central Excise or a Collector of Central Excise" shall be substituted.
- 15. Amendment of section 38.—In section 38 of the Central Excises Act, for sub-section (2), the following sub-section shall be substituted, namely:—
  - "(2) Every rule made under this Act and every notification issued under sub-section (1) of section 5A and section 11C shall be laid, as soon as may be after it is made or issued, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or notification or both Houses agree that the rule should not be made or the notification should not be issued, the rule or notification shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to

the validity of anything previously done under that rule or notification.".

#### CHAPTER IV

### Amendments to the Customs and Excise Revenues Appellate Tribunal Act. 1986

- 16. Amendment of section 14. In section 14 of the Customs and Excise Revenues Appellate Tribunal Act, 1986, in sub-62 of 1986-section (1),
  - (i) after clause (b), the following clause shall be inserted, namely:—
    - "(bb) a decision or order passed by the Board or the Collector of Central Excise under section 35EA of the Central Excises Act;"; and
  - (ii) after clause (d), the following clause shall be inserted, namely: -
    - "(e) a decision or order passed by the Board or the Collector of Customs under section 129DA of the Customs Act,".

#### Legislature Department

#### LA/B/4853/1988

The following Bill which was introduced in the Legislative Assembly of Goa on 28-12-88 is hereby published for general information in pursuance of the provisions of Rule-136 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

Panaji, 28th December, 1988.

The Goa Land Revenue Code (Amendment) Bill, 1988 (Bill No. 48 of 1988)

#### A

#### BILL

further to amend the Goa Land Revenue Code, 1968.

Be it enacted by the Legislative Assembly of Goa in the Thirty-ninth Year of the Republic of India as follows:—

- 1. Short title and commencement. (1) This Act may be called the Goa Land Revenue Code (Amendment) Act, 1988.
- (2) It shall be deemed to have come into force on the 28th day of November, 1988.
- 2. Amendment of section 32.—In section 32 of the Goa Land Revenue Code, 1968 (Act 9 of 1969), in sub-section (6), for the words and figure "prescribed under the rules.", the following words and figures shall be substituted, namely:—

"prescribed under the rules on payment of the fees at the rates mentioned as under: —

- (i) on personal housing Rs. 2/- per square metre.
- (ii) on commercial housing/industrial and commercial constructions.

Rs. 5/- per square metre.

Provided that no such fees shall be leviable in cases where sanad is granted—

- (i) for area not exceeding two hundred square metres;
- (ii) for the purpose of churches, temples, mosques, gurudwaras, sports, hospitals, or educational, charitable, cultural or religious institutions."
- 3. Repeal and saving.—(1) The Goa Land Revenue Code (Amendment) Ordinance, 1988 (Ordinance No. 2 of 1988) is hereby repealed.
- (2) Notwithstanding such repeal, anything done or any action taken in exercise of any power conferred by or under the said Ordinance shall be deemed to have been done or taken in the exercise of the powers conferred by or under this Act as if this Act were in force on the day on which such thing or action was done or taken.

#### Statement of Objects and Reasons

The Finance Minister in the Budget Speech (Part II) para 34 (iii) for the year 1988-89 had proposed to levy a duty on conversion of agricultural land for non-agricultural purposes. In order to fulfil the above commitment, it was proposed to amend the provisions of section 32 of the Goa Land Revenue Code, 1968 (Act 9 of 1969). An Ordinance to that effect has already been promulgated by the Governor of Goa on 28-11-1988.

This Bill seeks to replace the said Ordinance.

#### Financial Memorandum

The rates levied are expected to generate an additional estimated income of Rs. 30.00 lakhs per annum to the State Exchequer.

Panaji, 13th December, 1988. S. H. HAROON Minister for Revenue

Assembly Hall, Panaii.

22nd December, 1988.

M. M. NAIK
Secretary to the Legislative
Assembly of Goa.

Governor's recommendation under article 207 of the Constitution:

In pursuance of clause (1) & (3) of article 207 of the Constitution, the Governor of Goa has recommended to the Legislative Assembly of Goa, the introduction and consideration of "The Goa Land Revenue Code (Amendment) Bill, 1988".

Annexure to Bill No. 48 of 1988)
The Goa Land Revenue Code (Amendment) Bill, 1988

The Goa Land Revenue Code, 1968 (Act No. 9 of 1969)

Section 32(6)

When the land is permitted to be used for a non-agricultural purpose, a sanad shall be granted to the holder thereof in the form prescribed under tht rules.

Assembly Hall, Panaji, 22nd December, 1988. M. M. NAIK

Secretary to the Legislative Assembly of Goa.

#### LA/B/4854/1988

The following Bill which was introduced in the Legislative Assembly of Goa on 28-12-88 is hereby published for general information in pursuance of the provisions of Rule-136 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

Panaji, 28th December, 1988.

The Goa Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Bill 1988

(Bill No. 49 of 1988)

A

#### BILL

further to amend the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974.

Be it enacted by the Legislative Assembly of Goa in the Thirty-ninth Year of the Republic of India as follows:—

- 1. Short title and commencement.— This Act may be called the Goa Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Act, 1988.
- (2) It shall come into force from the 1st day of January, 1989.
- 2. Amendment of Schedule.—In para 1 of the Schedule to the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974 (Act 7 of 1974), in clause (a), for the words "twenty four rupees", the words "seventy five rupees" shall be substituted.

#### Statement of Objects and Reasons

The Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974 is proposed to be amended with a view to increase the rates of composition fee on account of heavy losses incurred every year. The rates of the composition fees as specified in the Schedule appended to the Act, 1974 were fixed in 1985. Therefore there is justification for moderate increase in the composition fee. The revision of composition fee commensurates with the revised bus fare. The tax has to be borne by the operator and cannot be passed on to the passengers because the element of this tax is already built into the fare structure. And hence, there will not be any incidence of this tax on the travelling public.

#### Financial Memorandum

The proposed composition fee at the rate of Rs. 75/- per seating capacity per month and 1/3rd of it for standing passengers will yield an estimated additional revenue to the tune of Rs. 1.50 to 2.00 crores per annum. This is a measure of additional resource mobilisation.

#### Memorandum of Delegated Legislation

No delegated legislation is involved.

Panaji,

P. R. RANE

18th December, 1988.

Chief Minister

Assembly Hall,

M. M. NAIK

Panaji,

Secretary to the Legislative

22nd December, 1988.

Assembly of Goa.

Governor's recommendation under article 207 of the Constitution:

In pursuance of clause (1) & (3) of article 207 of the Constitution, the Governor of Goa has recommended to the Legislative Assembly of Goa, the introduction and consideration of "The Goa Motor Vehicles (Taxation on Passengers and Goods) Bill, 1988.

(Annexure to Bill No. 49 of 1988)

The Goa, Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Bill, 1988

The Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974 (Act No. 7 of 1974)

#### SCHEDULE

#### (See Section 14)

1. The composition fee referred to in section 14 shall be calculated for the entire unexpired period of the currency of the permit of for a period of the currency of the permit or for a period of one month whichever is less, at the rate—

"(a) in the case of a stage carriage—
One rupee and fifty paise per seat per year per kilometre of the total daily kilometres permitted or at the option of the operator, twenty four rupees per seat per month; and".

Assembly Hall,

M. M. NAIK

Panaji,

Secretary to the Legislative
Assembly of Goa

22nd December, 1988.

#### LA/B/4889/1989

The following bill which was introduced in the Legislative Assembly of Goa on 30-12-1988 is hereby published for general information in pursuance of the provisions of Rule 136 of the Rules of the Rules of procedure and Conduct of Business of the Legislative Assembly.

Panaji, 3rd January, 1989.

The Maharashtra Co-operative Societies (Goa Amendment)
Bill, 1988

(Bill No. 50 of 1988)

A

#### BILL

further to amend the Maharashtra Co-operative Societies Act, 1960 in its application to State of Goa.

Be it enacted by the Legislative Assembly of Goa in the Thirty-ninth Year of the Republic of India as follows:—

1. Short title and commencement. — (1) This Act may be called the Maharashtra Co-operative Societies (Goa Amendment) Act, 1988.

- (2) It shall come into force on such date as the Government, may, by notification in the Official Gazette appoint.
- 2. Amendment of Section 73 H.—In section 73 H of the Maharashtra Co-operative Societies Act, 1960 as applied to the State of Goa (hereinafter referred as the 'principal Act'),—

  (Act No. XXIV of 1961)
- (i) in sub-section (2), for the words "for a period of three years from the date on which the first meeting is held" the words "for a period of five years from the date on which the first meeting is held" shall be substituted.
- (ii) at the end of sub-section (2), the following proviso shall be inserted, namely: —

"Provided that a period of five years from the date on which the first meeting is held be extended by the State Government for a period not exceeding one year for reasons to be recorded in writing, so that the total period does not exceed six years in aggregate".

#### Statement of Objects and Reasons

At present the period of three years have been prescribed for the term of office of the members of the elected committee as provided in section 73H of the Maharashtra Co-operative Societies Act 1960 as applied to the State of Goa. This period of 3 years is of shorter duration and was prescribed when the Goa was under the Union Territory Government. Now that Goa has attained the Statehood w. e. f. 30-5-87 of the term of office of the elected committees is required to be increased from 3 years to 5 years on the lines of Maharashtra State. Moreover, provision has also been proposed for extending the period of 5 years by a period not exceeding one year by the State Government.

This Bill seeks to achieve the above object.

#### Financial Memorandum

No financial implications are involved in this bill.

#### Memorandum of Delegated Legislation

The Bill does not contemplate Delegation of Legislative Power.

Panaji,

SHRI J. B. GONSALVES

12th December, 1988.

M. L. A.

Assembly Hall,

M. M. NAIK

Panaji, 20th December, 1988. Secretary to the Legislative Assembly of Goa

(Annexure to Bill No. 50 of 1988)

The Maharashtra Co-operative Societies (Goa Amendment)
Bill, 1988

The Maharashtra Co-operative Societies Act, 1960 as applied to the Union Territory of Goa, Daman and Diu

- 73H. Provision for conduct of elections to committees (and of officers) to certain societies and term of office of members of such committee.—(1) The election of the members of the committee (and the officers by the committee) of the societies of the categories mentioned below shall be subject to the provisions of Chapter XI-A and shall be conducted in the manner laid down by or under that Chapter:—
  - (i) Such Apex Co-operative Institutions which the State Government may, by general or special order published in the Official Gazette, from time to time, specify in this

behalf, regard being had to the financial position and share capital of such institutions;

- (ii) All Co-operative Banks;
- (iii) Land Development Banks;
- (iv) All Federal Institutions;
- (v) Any other society or class of societies, which the State Government may, by general or special order published in the Official Gazette, from time to time, specify in this behalf, regard being had to the financial position and share capital of such institutions.
- (2) When the election of all the members of the committee of any such society is held at the same time the members elected on the committee at such general elections shall hold office for a period of three years from the date on which the first meeting is held and shall continue in office until immediately before the first meeting of the members of the new committee.
- (3) Notwithstanding anything in the bye-laws of any such society only the committee of management shall be elected by a general body of members of the society; and all other committees authorised by or under the bye-laws may be constituted only by electing or appointing persons from among the persons who are members of the committee of management, and all such committees shall be sub-committees of the committee management, and shall be sub-ordinate to it."

Assembly Hall,

M. M. NAIK

Panaji,

Secretary to the Legislative Assembly of Goa

20th December, 1988.

#### LA/B/4855/1988

The following Bill which was introduced in the Legislative Assembly of Goa on 28-12-88 is hereby published for general information in pursuance of the provisions of Rule-136 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

Panaji, 28th December, 1988.

The Goa Salaries and Allowances of Ministers (Amendment) Bill, 1988

(Bill No. 51 of 1988)

#### Α

#### BILL

further to amend the Goa Salaries and Allowances of Ministers Act, 1964.

Be it enacted by the Legislative Assembly of Goa in the Thirty-ninth Year of the Republic of India as follows:—

- 1. Short title and commencement. (1) This Act may be called the Goa Salaries and Allowances of Ministers (Amendment) Act, 1988.
  - (2) It shall come into force at once.
- 2. Amendment of section 3.—In sub-section (2) of section 3 of the Goa Salaries and Allowances of Ministers Act, 1964 (Act 3 of 1965) (hereinafter referred to as the "principal Act"), in item 3, for the words and figures "Rs. 1500/- per month", the words and figures "Rs. 2000/- per month" shall be substituted.
- 3. Amendment of section 10 A.— In section 10 A of the principal Act, for the words "Deputy Minister", the words "Minister of State" shall be substituted.

#### Statement of Objects and Reasons

In terms of section 10 A of the Goa Salaries and Allowances of Ministers Act, 1964, the Leader of Opposition of the Legislative Assembly of Goa is entitled to the salaries and allowances as admissible to the Deputy Minister with effect from 30-5-1987. It is now proposed to elevate the status of the Leader of Opposition to that of Minister of State.

Also due to the general price rise it is proposed to enhance the sumptuary allowance of the Minister of State/Deputy Minister from Rs. 1500/- per month to Rs. 2000/- per month.

This Bill seeks to amend the Goa Salaries and Allowances of Ministers Act, 1964 to that effect.

#### Financial Memorandum

The additional financial implication in the elevation of the status of Leader of Opposition to that of Minister of State would be Rs. 200/- per month for the salary and Rs. 500/- per month for sumptuary allowance.

Similarly, the additional financial implication in the case of sumptuary allowance to the Minister of State would be Rs. 500/- per month.

The additional financial implication in case of salary would be Rs. 200/- per month and sumptuary allowance Rs. 1500/- per month i.e. Rs. 20,400/- per year in case of two Ministers of State and the Leader of Opposition.

Panaji, 9-12-1988. P. R. RANE Chief Minister

Assembly Hall

M. M. NAIK

Panaji

Secretary to the Legislative

23rd Dec. 1988.

Assembly of Goa.

Governor's recommendation under article 207 of the Constitution:

In pursuance of clause (1) & (3) of article 207 of the Constitution, the Governor of Goa has recommended to the Legislative Assembly of Goa, the introduction and consideration of "The Goa Salaries and Allowances of Ministers (Amendment) Bill, 1988.

#### (Annexure to Bill No. 51 of 1988)

The Goa Salaries and Allowances of Ministers (Amendment) Bill, 1988.

The Goa Salaries and Allowances of Ministers (Amendment) Act, 1965

Sec. 3(2) — Every Minister shall also be entitled to a monthly Sumptuary allowance as laid down below, namely: —

1. Chief Minister

Rs. 3,000/- per month. Rs. 2,500/- per month.

Minister
 Minister of

165. 2,0007

Minister of State/ Deputy Minister

Rs. 1,500/- per month.

"Section 10 A: — Salary and Allowances of Learer of Opposition: The Leader of Opposition of the Legislative Assembly of Goa shall be entitled to the salary and allowances as admissible to the Deputy Minister."

Assembly Hall, Panaji, M. M. NAIK

23rd Dec. 1988.

Secretary to the Legislative Assembly of Goa.

#### LA/B/4856/1988

The following Bill which was introduced in the Legislative Assembly of Goa on 28-12-88 is hereby published for general information in pursuance of the provisions of Rule-136 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

Panaji, 28th December, 1988.

The Goa Salary, Allowances and Pension of Members of the Legislative Assembly (Amendment) Bill, 1988

(Bill No. 52 of 1988)

#### A BILL

further to amend the Goa Salary, Allowances and Pension of Members of the Legislative Assembly Act, 1964.

Be it enacted by the Legislative Assembly of Goa in the Thirty-ninth Year of the Republic of India as follows:—

- 1. Short title and commencement.— (1) This Act may be called the Goa Salary, Allowances and Pension of Members of the Legislative Assembly (Amendment) Act, 1988.
  - (2) It shall come into force at once.
- 2. Amendment of section 3B.—In section 3B of the Goa Salary, Allowances and Pension of Members of the Legislative Assembly Act, 1964 (Act 2 of 1965),—
  - (i) for the word and figures "January, 1982", the word and figures "September, 1988" shall be substituted;
  - (ii) for the words "two hundred", the words "seven hundred and fifty" shall be substituted:
  - (iii) in the first proviso -
    - (a) for the words "fifty rupees", the words "one hundred rupees" shall be substituted;
    - (b) for the words "four hundred," the words "one thousand and five hundred" shall be substituted.
  - (iv) in the second proviso, for the words "two hundred", the words "seven hundred and fifty" shall be substituted.

#### Statement of Objects and Reasons

On account of the rapid rise in the cost of living the monthly pension payable to the Members of the Legislative Assembly is found to be inadequate and hence it is proposed to increase the said pension from Rs. 200/- per month to Rs. 750/- per

month subject to the maximum limit of Rs. 1500/-per month. This Bill seeks to achieve the above object.

#### Financial Memorandum

On account of the rapid rise in the cost of living, it is proposed to amend section 3B of the Goa Salary, Allowances and Pension of Members of the Legislative Assembly Act, 1964, so as to increase the monthly pension from Rs. 200/- per month to Rs. 750/- per month subject to the maximum limit of Rs. 1500/- per month for the period of two consecutive terms (10 years) and onwards.

The yearly expenditure towards payment of pension to Members of the Legislative Assembly will be Rs. 6,96,000/- per annum approximately.

Panaji

26th December, 1988.

S. H. HAROON Minister for Law and Judiciary

Assembly Hall

M. M. NAIK

Panaji

Secretary to the Legislative Assembly of Goa

26th December, 1988. Le

rendation under article 207 of

Governor's recommendation under article 207 of the Constitution:

In pursuance of clause (1) & (3) of article 207 of the Constitution, the Governor of Goa has recommended to Legislative Assembly of Goa, the introduction and consideration of The Goa Salary, Allowances and Pension of Members of the Legislative Assembly (Amendmet) Bill, 1988."

#### (Annexure to Bill No. 52 of 1988)

The Goa Salary, Allowances and Pension of Members of the Legislative Assembly (Amendment) Bill, 1988

The Goa Salary, Allowances and Pension of Members of the Legislative Assembly Act, 1964 (Act 2 of 1965)

3B—Pension:—(1) with effect from the first day of January, 1982, there shall be paid a pension of two hundred rupees per mensem to every person who has served as a Member of the Legislative Assembly for a period of five years, whether continous or not:

Provided that where any person has served as aforesaid for a period exceeding five years, there shall be paid to him an additional pension of fifty rupees per mensem for every year in excess of five, so, however that, in no case the pension payable to such person shall exceed four hundred rupees per mensem.

Provided further date any person who has served as aforesaid for a period which falls short of five years not more than sixty days shall also be paid a pension of two-hundred rupees per mensem.

Assembly Hall

M. M. NAIK

Panaji

Secretary to the

26th December, 1988.

Legislative Assembly of Goa